

CHAPTER 22  
FEDERAL SOCIAL SECURITY

[Prior to 1/7/04, see 581—Ch 22]

**495—22.1(97C) General.** In order to extend to the employees of the state of Iowa and its political subdivisions, agencies and instrumentalities the basic protections accorded by the old-age and survivors system embodied in Title II of the federal Social Security Act, on July 1, 1953, the state of Iowa signed a Section 218 Agreement with the Social Security Administration. That Section 218 Agreement, as implemented in Iowa Code chapter 97C, provides Social Security mandates and federal Social Security coverage for most Iowa public employees.

**495—22.2(97C) Pre-January 1, 1987, duties.** Prior to January 1, 1987, the agency had substantial responsibilities for administering withholding, depositing and reporting requirements for Social Security and Medicare taxes, including audit, tax collection, and dispute resolution responsibilities. Effective January 1, 1987, those responsibilities were mostly transferred to the federal Internal Revenue Service. Accordingly, the agency will assist employers with respect to wage reports, tax collections and adjustments only for the period prior to January 1, 1987.

**495—22.3(97C) Post-January 1, 1987, duties.**

**22.3(1)** The agency's responsibilities under the Section 218 Agreement are to administer and maintain the Section 218 Agreement by:

- a. Maintaining physical custody of the master Section 218 Agreement, modifications, dissolutions, consolidations and intrastate and interstate coverage agreements.
- b. Preparing Section 218 Agreement modifications to include additional covered employers, following the employer's submission of an IPERS Status Report form indicating the employer should be covered under the Iowa Public Employees' Retirement System.
- c. Preparing Section 218 Agreement modifications to include additional coverage groups of employees when appropriate.
- d. Preparing Section 218 Agreement modifications to remove covered employers, coverage groups, and to correct errors in prior modifications.
- e. Providing advice on Section 218 Agreement optional exclusions applicable to Iowa employers and employees and advice on Iowa Code chapter 97C.
- f. Providing the Social Security Administration with notice and supporting evidence of the legal dissolution or consolidation of covered entities.
- g. Assisting with referenda for Social Security and Medicare coverage as set forth in Iowa Code chapter 97C.
- h. Assisting in the resolution of coverage and taxation questions associated with the Section 218 Agreement and modifications.
- i. Negotiating with the Social Security Administration to resolve contribution payment and wage reporting issues concerning wages paid before January 1, 1987.
- j. Advising covered employers on Social Security and Medicare tax and withholding issues.
- k. Serving as a bridge between covered employers and the Social Security Administration and the IRS by obtaining clarifications of laws, regulations and other appropriate information from other State Social Security administrators, the Social Security Administration, and the Internal Revenue Service.

**22.3(2)** IPERS shall have no responsibility for Social Security and Medicare matters involving non-Section 218 Agreement employers and employees.

**495—22.4(97C) Reports.** To assist IPERS in fulfilling its responsibilities hereunder, all covered employers shall provide such reports as IPERS may reasonably require. This reporting requirement is in addition to and does not supersede any federal reporting or other obligations imposed on covered employers in order for them to comply with the current and future withholding, reporting and submission of Social Security and Medicare taxes.

**495—22.5(97C) Conflict of laws.** In the event of any conflict between Iowa Code chapter 97C, these rules, and the provisions of the Social Security Act, the provisions of the Social Security Act, as amended, shall be controlling.

These rules are intended to implement Iowa Code chapter 97C as amended by 2003 Iowa Acts, chapter 145, section 181.

[Filed 10/28/75, Notice 9/22/75—published 11/17/75, effective 12/23/75]

[Filed 7/19/79, Notice 6/13/79—published 8/8/79, effective 9/12/79]

[Filed 11/19/80, Notice 9/3/80—published 12/10/80, effective 1/14/81]

[Filed 9/24/82, Notice 8/18/82—published 10/13/82, effective 11/17/82]

[Filed 11/18/83, Notice 10/12/83—published 12/7/83, effective 1/11/84]

[Filed 4/17/87, Notice 3/11/87—published 5/6/87, effective 6/10/87]

[Filed 12/17/03, Notice 11/12/03—published 1/7/04, effective 2/11/04]

CHAPTERS 23 to 25

Reserved